

State of California  
BOARD OF EQUALIZATION

ENERGY RESOURCES SURCHARGE REGULATIONS

**Regulation 2343. RECORDS.**

*Reference:* Sections 40172, 40173, 40174, and 40175, Revenue and Taxation Code.

**(a) GENERAL.** A taxpayer shall maintain and make available for examination on request by the board or its authorized representatives, records in the manner set forth at California Code of Regulations, Title 18, Section 4901.

**(b) SPECIFIC APPLICATIONS.** In addition to the record keeping requirements set forth in subdivision (a), a taxpayer shall comply with the following requirements.

Every electric utility engaged in generating, purchasing, transmitting, distributing, consuming, or selling electrical energy in this state shall keep and maintain adequate and complete records showing:

(1) The electrical energy generated, purchased, transmitted, distributed, consumed, and sold in this state.

(2) Meter readings and other records as may be necessary for the accurate determination of the kilowatt-hours of electrical energy generated, purchased, consumed, or sold in this state. For sales or use measured by a basis other than metering, the records shall show the other measurement and the method of computing the kilowatt-hours of electrical energy so sold or used.

(3) All deductions allowed by law and claimed in filing returns, except for the electrical energy used or lost in generation, transmission, and/or distribution.

(4) The methods and amounts used in computing its reports of estimates of future availability, generation, sales, and consumption of electrical energy.

*History:* Adopted December 18, 1974, effective January 26, 1975.

Amended February 5, 2003, effective May 28, 2003. The underscored citation indicates an electronic hyperlink to the cite.

Common administrative provisions for special taxes programs have been consolidated in Chapter 9.9 Special Taxes Administration. General recordkeeping requirements can be found at the cite referenced in subdivision (a). Subdivision (b) has been added to identify additional recordkeeping requirements.